

House Bill 407

By: Representatives McCall of the 30th, Channell of the 116th, England of the 108th, James of the 135th, Roberts of the 154th, and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to
2 exemptions from state sales and use tax, so as to provide for an exemption for a limited
3 period of time from state sales and use tax only regarding the sale or use of liquefied
4 petroleum gas or other fuel used in dairy production by family owned qualified farm products
5 producers; to provide an effective date; to repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from
9 state sales and use tax, is amended by adding a new paragraph immediately following
10 paragraph (49.1), to be designated paragraph (49.2), to read as follows:

11 "(49.2)(A) From July 1, 2007, until June 30, 2009, the sale or use of liquefied
12 petroleum gas or other fuel used in a structure in which dairy animals are raised or
13 milked or where dairy products are stored on a farm.

14 (B) The exemption provided for in subparagraph (A) of this paragraph shall not apply
15 to any local sales and use tax levied or imposed at any time.

16 (C) For the purposes of this paragraph, the term 'local sales and use tax' shall mean any
17 sales tax, use tax, or local sales and use tax which is levied and imposed in an area
18 consisting of less than the entire state, however authorized, including, but not limited
19 to, such taxes authorized by or pursuant to constitutional amendment; by or pursuant
20 to Section 25 of an Act approved March 10, 1965 (Ga. L. 1965, p. 2243), as amended,
21 the 'Metropolitan Atlanta Rapid Transit Authority Act of 1965'; by or pursuant to
22 Article 2 of this chapter; by or pursuant to Article 2A of this chapter; by or pursuant to
23 Part 1 of Article 3 of this chapter; by or pursuant to Part 2 of Article 3 of this chapter;
24 and by or pursuant to Article 4 of this chapter;"

1 **SECTION 2.**

2 This Act shall become effective on July 1, 2007.

3 **SECTION 3.**

4 All laws and parts of laws in conflict with this Act are repealed.